

**IN THE SPECIFICATION:**

**Please replace the paragraph beginning at page 6, line 14, with the following rewritten paragraph:**

The audio recording device (1) of the present embodiment is provided with an IC memory (15) as a recording medium for storing audio data. The IC memory (15) may be in card form and configured such that it can be freely attached and removed to and from the audio recording device (1). A CPU (16) performs control for storing the digital audio data input from the DSP (14) in the IC memory (15). Since the audio recording device (1) of the present embodiment is provided with a playback function for audio data, the CPU (16) performs control for reading the digital audio data from the IC memory (15). The digital audio data read from the IC memory (15) is converted into an analog signal by a D/A converter (17) after processes such as decompression, etc., are performed in the DSP. The analog signal is amplified by an amplifier (18) and then converted to audio by a speaker (19). The audio ~~playback~~ recording device (1) is provided with a battery for supplying electric power to internal devices such as the DSP (14) and the CPU (16), although this is not shown in FIG. 1.

**Please replace the paragraph beginning at page 6, line 28 and bridging to page 7, line 11 with the following rewritten paragraph:**

The audio ~~playback~~ recording device (1) is provided with a display portion (21) which displays various types of information related to storage and playback of audio data, device status, etc., and an operating portion (22) through which the user can enter operating commands, such as stopping and starting recording and playback, and these are connected to the CPU (16). The display portion (21) includes an LCD panel (36), described below, and the operating portion (22) includes operating switches (37) and a jog switch (38), described below. An external connection terminal (23) for connecting to external devices is connected to the CPU (16). Additionally, the audio ~~playback~~ recording device (1) can be connected to external devices such as a PC via the external connection terminal (23) and transmit data to and from those external devices. The audio ~~playback~~ recording device (1) of the present embodiment is provided with a USB terminal (male) as the external connection terminal (23) which can transmit data to and from the external devices via a USB.